

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

SESON DEON TELEO ADAMS,

Plaintiff,

v.

UNITED STATES OF AMERICA, INTERNAL
REVENUE SERVICE, and STEVEN
MNUCHIN,

Defendants.

No. 19-CV-4665 (RA)

ORDER

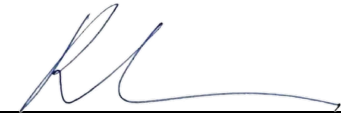
RONNIE ABRAMS, United States District Judge:

Plaintiff Seson Deon Teleo Adams, proceeding *pro se*, filed this action in 2019 naming the United States of America, the Internal Revenue Service, and then-Treasury Secretary Steven Mnuchin as defendants. Plaintiff alleged that, because he is a “sovereign citizen,” he is not subject to any legal obligations, including the obligation to pay taxes. On May 29, 2019, the Court dismissed Plaintiff’s case as “both factually and legally frivolous.” *See Adams v. United States*, 2019 WL 2491597, at *1 (S.D.N.Y. May 29, 2019) (quoting *Paul v. New York*, 2013 WL 5973138, at *3 (S.D.N.Y. Nov. 5, 2013)). Over three years later, on January 19, 2023, Plaintiff filed a motion to disqualify the Court pursuant to 28 U.S.C. §§ 144 and 455(a), which the Court denied on May 16, 2023. On March 8, 2024, Plaintiff filed the instant motion to again recuse the Court. The substance of Plaintiff’s January 19, 2023 and March 8, 2024 motions are identical.

Accordingly, for the same reasons explained in the Court’s Memorandum Order and Opinion of May 16, 2023, Plaintiff’s motion to disqualify the Court is denied. The Clerk of Court is respectfully directed to terminate the motion pending at ECF No. 12.

SO ORDERED.

Dated: March 13, 2024
New York, New York

A handwritten signature in blue ink, appearing to read 'Ronnie Abrams', is written over a horizontal line.

RONNIE ABRAMS
United States District Judge